

## EXHIBIT 139

## SUMMARY OF TELECONFERENCE WITH UPS REGARDING SOMS

February 13, 2013

### ATTENDEES:

Lisa Walker, Associate Director, Distribution & Customer Service (Endo)  
Peter Jennings, Customer Service Supervisor (UPS)  
Kim Lindell, Regulatory Affairs Supervisor – responsible for SOMS/DEA (UPS)

1. Does your SOMS program cover ALL customers/classes of trade? Yes
2. What products are included (i.e. Controlled substances only? Listed chemicals? Commonly abused non-controlled?) Controlled substances and Listed Chemicals but no other commonly abused (i.e. dextromethorphan) at present
3. What aspects does your algorithm address (i.e. frequency, volume, size, etc.) How does it measure each of these? All of the above – and by drug code/API
4. [REDACTED]
5. How is a new customer with no history considered? Comparisons are done against others in the class of trade and other customers as a whole
6. How do you handle new products where sales information is not yet available? Compare to API as a whole
7. After a customer is placed on an initial hold, what happens? Order is given green (good to proceed), yellow – too few data points (further investigation warranted; possibly new customer) or red (order of interest; invest using other information that may be available to them and/or contact the client to see if they know why the order is excessive (may be a sales promotion, backorder by a competitor or the initial order may be higher to stock).  
[REDACTED]
8. Have you ever reported a suspicious order to any regulatory agency for an Endo/Qualitest product?  
No
9. Do you ever visit customers in person who are deemed suspicious? Not currently; clients may have their sales reps visit customers
10. How do you know your customer's customers? Currently working with a vendor to enhance this portion of their program; would need to be a partnership with the client due to the data availability (i.e. chargeback)
11. Do you utilize chargeback data? Not currently; couldn't do independently unless they also processed client's chargebacks
12. What type of trending do you do, if any? Do you review data by state, by product, by customer, etc.? Some [REDACTED] but it does not seem to be something that is done consistently across all orders
13. Do you modify your program based on current diversion trends? If so, how do you obtain this data? Currently working with vendor to obtain this data

UPS distributes primarily to Wholesalers & Distributors. Their SOMS program was created internally by statisticians and was reviewed with DEA at the time it was created.

